

DIRECT ROLLOVER/TRANSFER TO ICMA-RC PACKET



Use this packet to:

- Transfer From an Account at Another Financial Organization (Non ICMA-RC Account) to a 457 Plan or 401 Plan Account at ICMA-RC
- Transfer From an Existing ICMA-RC Account to a 457 Plan or 401 Plan Account at ICMA-RC

Do not use this packet to:

- Transfer From an Existing ICMA-RC Account to Another Financial Organization
- Transfer To a Vantagepoint IRA
- Transfer From a 457 Plan With Your Current Employer to an ICMA-RC 457 Plan Also With Your Current Employer

This packet includes:

- Important Instructions Before You Begin
- *Form Instructions*
- *Form #1: Direct Rollover/Transfer to ICMA-RC Form*
- *Form #2: Transfer From ICMA-RC to ICMA-RC Form*
- *Special Tax Notice Regarding Plan Payments*

This packet is designed to help you with the rollover/transfer process. If you have any questions, please contact ICMA-RC's Investor Services toll-free at 800-669-7400.

Before you begin, determine which form(s) to complete

If you are transferring assets from another retirement plan provider (non-ICMA-RC account) to an account at ICMA-RC, you will need to complete Form #1, the *Direct Rollover/Transfer to ICMA-RC Form*. You should also contact the plan provider and ask if they require their own paperwork to be completed in addition to the ICMA-RC transfer forms.

If you are transferring assets from one ICMA-RC account to another ICMA-RC account, you will need to complete Form #2, the *Transfer From ICMA-RC To ICMA-RC Form*.

Co-Provider Transfers: If you are transferring assets from another provider's 457 plan with your current employer to an ICMA-RC 457 plan with your current employer, please contact ICMA-RC and request the *457 Co-Provider Transfer to ICMA-RC Form*. Please do not submit the forms in this packet.

Request	ICMA-RC Form
Transfer to ICMA-RC from another plan provider (with a former employer)	Form #1, <i>Direct Rollover/Transfer to ICMA-RC Form</i>
Transfer from one employer's plan with ICMA-RC to another employer's plan also with ICMA-RC	Form #2, <i>Transfer From ICMA-RC To ICMA-RC Form</i>

Also remember to:

- ✓ Review the instructions for the appropriate form (contained in this packet).
- ✓ Complete the form.
- ✓ Make copies of the completed form.
- ✓ Send the originals to ICMA-RC.

Please Note: If you would like to establish a Vantagepoint IRA, please visit ICMA-RC's Web site at www.icmarc.org or call 800-669-7400 and request the IRA Account Application forms.

MAIL/WIRE INSTRUCTIONS FOR TRANSFERRING FUNDS TO ICMA-RC

PLEASE READ THE FOLLOWING INSTRUCTIONS CAREFULLY.

***Please Note: Use the enclosed return envelope for the transfer forms only.
Please send any checks to the addresses listed below.***

Transfers to an ICMA-RC 457 Plan:

Send checks to:

Vantagepoint Transfer Agents/457
c/o M & T Bank
P.O. Box 64553
Baltimore, MD 21264-4553

Send wire transfers to:

M & T Bank
ABA #022000046
Vantagepoint Transfer Agents/457
Account #42538001

Please reference the following information on the check or wire:

- 30XXXX (six-digit plan # beginning with "30" specified in Section 2 of the Direct Rollover/Transfer to ICMA-RC Form)
- Investor name and last four digits of SSN

Transfers to an ICMA-RC 401 Plan:

Send checks to:

Vantagepoint Transfer Agents/401
c/o M & T Bank
P.O. Box 64668
Baltimore, MD 21264-4668

Send wire transfers to:

M & T Bank
ABA #022000046
Vantagepoint Transfer Agents/401
Account #42537981

Please reference the following information on the check or wire:

- 10XXXX (six-digit plan # beginning with "10" specified in Section 2 of the Direct Rollover/Transfer to ICMA-RC Form)
- Investor name and last four digits of SSN

Direct Rollover/Transfer to ICMA-RC Form: Form #1 Instructions

Use this form if your current plan provider has agreed to accept ICMA-RC's transfer forms, or if the other provider requires ICMA-RC's paperwork in addition to their own forms.

Return the form to ICMA-RC in the envelope provided.

Section 1: Complete section 1 with your **personal information**.

Section 2: Complete section 2 by indicating the 457 or 401 account number and the employer's name of the account you are **transferring to**.

Section 3a: Transfer From

Please indicate the type of account you are transferring.

Note: For 457 transfers containing non-457 assets, the transferring financial organization must detail the 457 versus non-457 assets on the check. Non-457 assets rolled into 457 plans must be tracked separately since these assets may be subject to the 10% early distribution penalty upon later withdrawal. If no breakdown is provided for 457 transfers, ICMA-RC will consider the entire transfer 457 assets.

Section 3b: Transfer Amount

Please complete the transfer amount information by indicating whether you wish to transfer the total value of your account or a portion of your account. Please indicate the dollar amount and funds you wish to transfer if it is a partial transfer.

Please designate the percent of after-tax contribution (basis) that should be transferred. If no percentage is provided, 100% will be transferred. The transferring financial organization must document the after-tax contribution (basis) on the check to ICMA-RC. If you believe you have an after-tax contribution (basis), please designate the after-tax "type" and dollar amount. If there is a difference between the transferring financial organization's records and your records, ICMA-RC will use the amount provided by the transferring financial organization. If no after-tax contribution (basis) is provided, ICMA-RC will consider the entire transfer to be pre-tax.

After-tax contribution (basis) is the amount of after-tax assets you have contributed to or rolled into the account you are transferring to ICMA-RC, excluding any associated earnings or losses on those contributions.

Please Note: Only 401 plan to 401 plan transfers allow transfers of after-tax contributions (basis). In all other cases, the after-tax contributions (basis) should be sent directly to you in a check by the transferring financial organization.

Section 4: Investment Allocation

Please read this section carefully. It contains detailed information on how the assets you transfer to your ICMA-RC account will be invested.

Section 5: Participant Signature

By signing this form, you are attesting to the following: I have received and read the current VantageTrust's *Making Sound Investment Decisions: A Retirement Investment Guide* and the applicable prospectus for my investments.

As required by law and under penalty of perjury, I certify that the Social Security Number (taxpayer identification number) I provided for myself is correct.

I acknowledge that any outstanding loan(s) will default as outlined in my employer's plan.

I acknowledge that I received and reviewed the *Special Tax Notice Regarding Plan Payments*, and I hereby waive the "reasonable waiting period" required under IRS rules regarding payments from my retirement plan.

I hereby agree to indemnify the custodian ICMA-RC (its agents, affiliates, successors and employees) and J.P. Morgan Chase Bank, N.A., ICMA-RC Services and their affiliates from any and all liability resulting from my failure to meet any IRS requirements.

Section 6: Employer Authorization

By signing this section, your employer or former employer authorizes that you are eligible to transfer to the account in Section 2.

Section 7: Signature Guarantee

Some plan providers require a signature guarantee on the transfer request form (ICMA-RC does not). Please check with your current plan provider to see if they require a signature guarantee, as the lack of a required signature guarantee may delay the processing of your transfer request. Signature guarantees can be obtained at most local banks.

Section 7a. ICMA-RC Use Only. Representative signs when valid identification has been verified.

Section 7b. Representative Comments. For internal use only.

Section 8. ICMA-RC/ICMA-RC Services Authorization

This section verifies to the transferring trustee or custodian that ICMA-RC maintains an eligible 457 or 401 plan which is eligible to receive transfers.

Section 9. Check/Wire Instructions.

Important Note

If you are a new participant in the ICMA-RC plan into which you are transferring assets, please complete and send the appropriate enrollment form for your plan. If you do not have an enrollment form, please call ICMA-RC at 800-669-7400.

Once ICMA-RC receives the necessary forms, we will handle the rest. We will contact you if more information is needed and contact the other provider to initiate the transfer.

Please mail your completed forms to:

ICMA-RC
Attn: Workflow Management Team
PO Box 96220
Washington, DC 20090-6220

For additional questions, please call ICMA-RC at 800-669-7400.



Direct Rollover/Transfer To ICMA-RC Form: Form #1 - Page 1 of 3

- Do not use this form to transfer from a 457 plan with your current employer to an ICMA-RC 457 plan also with your current employer.
- Use this form to request a direct rollover/transfer of assets from your previous employer's retirement plan (401 defined contribution, 401 defined benefit, 403(b), 457), or Traditional or Conduit or SEP IRA to an ICMA-RC 457 or 401 plan. Do not use this form to request a transfer to a Vantagepoint IRA.
- If you are new to the ICMA-RC plan you are transferring into, you must also complete the appropriate enrollment form.

1 Personal Information	Full Name of Participant _____ Last First M.I. Social Security Number (for tax reporting purposes) _____ Date of Birth _____ / _____ / _____ Month Day Year Daytime Phone Number (_____) _____ - _____ Area Code Mailing Address/Street _____ _____ City _____ State _____ Zip Code _____ Marital Status <input type="checkbox"/> Married <input type="checkbox"/> Single												
2 Transfer To	I want to transfer assets to my ICMA-RC: <i>(Check only one box. Each transfer requires a separate form.)</i> <input type="checkbox"/> 457 Plan Account Number: 3 0 _____ Employer Plan Name _____ <input type="checkbox"/> 401 Plan Account Number: 1 0 _____ Employer Plan Name _____												
3a Transfer From (must be completed for all transfers)	I request a liquidation (see 3b) and transfer of my assets from my: <i>(Check only one box. Each transfer requires a separate form.)</i> Transfer From: Trustee/Custodian Name: _____ Employer Plan Name (if applicable): _____ Trustee/Custodian Phone Number: _____ Trustee/Custodian Address: _____ Plan/IRA Account Number: _____ Account Type: <input type="checkbox"/> Non ICMA-RC 457 plan account <input type="checkbox"/> Non ICMA-RC 403(b) plan account <input type="checkbox"/> Non ICMA-RC 401 plan account <input type="checkbox"/> Non ICMA-RC Other: _____ <input type="checkbox"/> Non ICMA-RC Traditional or Conduit or SEP IRA Note to Transferring Financial Organization: For 457 transfers containing non-457 assets, please document the 457 versus non-457 breakdown on the check.												
3b Transfer Amount (must be completed)	I wish to liquidate and transfer: <input type="checkbox"/> 100% of my account balance (Estimated Transfer Amount \$ _____) OR <input type="checkbox"/> Partial transfer in the amount of \$ _____. OR <input type="checkbox"/> The following portion of my account in the manner specified below: <table><thead><tr><th>Fund Name</th><th>Dollar Amount</th><th>Fund Name</th><th>Dollar Amount</th></tr></thead><tbody><tr><td>1) _____</td><td>_____</td><td>3) _____</td><td>_____</td></tr><tr><td>2) _____</td><td>_____</td><td>4) _____</td><td>_____</td></tr></tbody></table> <p>For 401 to 401 Transfers Only: _____% of my after-tax contribution (basis) should be transferred. If the percentage is left blank, 100% of my after-tax contribution (basis) will be transferred.</p> <p>The transferring financial organization must document the after-tax contribution (basis) on the check to ICMA-RC. To verify their records, please designate the after-tax "type" and dollar amount: Type <input type="checkbox"/> Voluntary \$ _____ <input type="checkbox"/> Mandatory \$ _____</p> <p>For 401 to non-401 Transfers: Transfers of after-tax contributions (basis) are not allowed. Any after-tax contribution will be sent directly to you.</p>	Fund Name	Dollar Amount	Fund Name	Dollar Amount	1) _____	_____	3) _____	_____	2) _____	_____	4) _____	_____
Fund Name	Dollar Amount	Fund Name	Dollar Amount										
1) _____	_____	3) _____	_____										
2) _____	_____	4) _____	_____										

(EXTERNAL)



Direct Rollover/Transfer To ICMA-RC Form: Form #1 - Page 2 of 3

Employer Plan Number

Social Security Number

_____ - _____ - _____

4 Investment Allocation

Transfers to a 457 Plan with ICMA-RC

Assets will be invested in your account according to your rollover allocation instructions. In the absence of valid rollover allocation instructions, assets will be invested according to the allocation instructions for contributions to your account (or to the default fund selected by your employer, if you have not yet provided allocation instructions for the investment of contributions to your account).

New York State 457 Deferred Compensation plans: If your 457 plan account is with an employer in New York State, the transferred assets will be invested according to the same allocation instructions that are used for the investment of contributions to your account (or to the default fund selected by your employer, if you have not yet provided allocation instructions for the investment of contributions to your account).

Transfers to a 401 Plan with ICMA-RC

Assets will be invested in your account according to your rollover allocation instructions. In the absence of valid rollover allocation instructions, assets will be invested in the default fund selected by your employer. You can confirm your rollover allocation instructions by contacting ICMA-RC at 800-669-7400, or by accessing your account online at www.icmarc.org and going to the "Future Allocations" link.

ICMA-RC will send you a confirmation notice when the transferred assets have been received and credited to your account. You will have the ability to transfer your assets to any investments available within your plan at any time by contacting ICMA-RC at 800-669-7400 or by accessing your account online at www.icmarc.org.

5 Participant Signature

I acknowledge that I have read and agree to the disclosures shown in the instructions for this section. I have also read and agree to the process described in Section 4 of this form relating to how the transferred assets will be invested within my account.

I authorize and request the custodian of my existing retirement plan specified in Section 3a to liquidate and transfer my existing account to the ICMA-RC account specified in Section 2 of this form.

Signature _____ Date ____ / ____ / ____ (mm-dd-yyyy)

6 Employer Authorization

Please obtain signature of the employer sponsoring the plan into which you are transferring assets.

Current Employer Authorization Date ____ / ____ / ____ (mm-dd-yyyy)

7 Signature Guarantee

Signature Guarantee

Some plan providers require a signature guarantee on the transfer request form (ICMA-RC does not). Please check with your current plan provider to see if they require a signature guarantee, as the lack of a required signature guarantee may delay the processing of your transfer request. Signature guarantees can be obtained at most local banks.

Authorized Officer to Place Stamp Here

Guarantor

Title

(EXTERNAL)



Direct Rollover/Transfer To ICMA-RC Form: Form #1 - Page 3 of 3

Employer Plan Number

Social Security Number

_____ - _____ - _____

7a ICMA-RC Use ONLY

Representative that verified ID

____ / ____ / ____
Month Day Year

Type of ID

7b Rep Comments - for Internal Use Only

☐ No LOA needed

8 ICMA-RC/ICMA- RC Services Authorization (Please Do Not Complete)

ICMA-RC/ICMA-RC Services hereby attests that it maintains an eligible 457 or 401 plan account for the above named individual and will accept the above referenced transfer of assets.

Cinzela C. Montez
Authorized Signature, ICMA-RC/ICMA-RC Services

Assistant Secretary
Title

9 Check/Wire Instructions for Former Trustee/Custo- dian

Please review Section 2 to determine if the assets are being transferred to a 457 plan or 401 plan account and follow the appropriate instructions.

457 Plan

Send checks to:

Vantagepoint Transfer Agents/457
c/o M & T Bank
P.O. Box 64553
Baltimore, MD 21264-4553

Send wire transfers to:

M & T Bank
ABA #022000046
Vantagepoint Transfer Agent/457
Account # 42538001

Please reference: 30XXXX (six-digit plan # beginning with "30" specified in Section 2), investor name and SSN on check/wire.

401 Plan

Send checks to:

Vantagepoint Transfer Agents/401
c/o M & T Bank
P.O. Box 64668
Baltimore, MD 21264-4668

Send wire transfers to:

M & T Bank
ABA #022000046
Vantagepoint Transfer Agent/401
Account # 42537981

Please reference: 10XXXX (six-digit plan # beginning with "10" specified in Section 2), investor name and SSN on check/wire.

(EXTERNAL)

Transfer From ICMA-RC To ICMA-RC Form: Form #2 Instructions

Use this form to consolidate your ICMA-RC accounts. You can use this form to request a transfer of assets from one ICMA-RC plan to another ICMA-RC plan.

Section 1: Personal Information

Provide all of the requested personal information.

Section 2: Transfer To

Indicate the ICMA-RC account that you are transferring the assets to, and provide the employer plan name.

Section 3: Transfer From

Indicate the ICMA-RC account that you are transferring the assets from, and provide the employer plan name.

Section 4: Transfer Amount

Indicate whether you wish to transfer the total value (100%) of your account or a portion of your account. If you are requesting a partial transfer, specify the dollar amounts and funds you wish to transfer.

Section 5: Investment Allocation

Please read this section carefully. It contains detailed information on how the assets you transfer to your ICMA-RC account will be invested.

Note to participants in 457 plans residing in New York State: Your assets will be invested according to the allocation instructions on file for your current contributions.

Section 6: Participant and Employer Signatures

Please sign the form in this section and obtain authorized signatures from both your current and previous employers. The employer signatures are required in order to process your transfer request.

Please return the completed forms to ICMA-RC

Fax to: 202-682-6439
Attn: Workflow Management Team

OR

Mail to: ICMA-RC
Attn: Workflow Management Team
P.O. Box 96220
Washington, DC 20090-6220

Qualified Joint and Survivor Annuity (applies to married participants in some 401 plans only)

If you are married and transferring assets from an ICMA-RC 401 plan, **and** the employer sponsoring the plan has elected the Qualified Joint and Survivor Annuity Option, your spouse must consent to the transfer of assets to another retirement plan. You and your spouse will need to complete the *Waiver of Qualified Joint and Survivor Annuity Form* (available online at www.icmarc.org/forms or by calling ICMA-RC at 800-669-7400).



Transfer From ICMA-RC To ICMA-RC Form: Form #2

- Use this form to request a direct rollover/transfer of assets from one ICMA-RC plan to another ICMA-RC plan. Do not use this form to request a transfer to a Vantagepoint IRA.
- If you are new to the ICMA-RC plan you are transferring into, you must also complete the appropriate enrollment form.

1 Personal Information	Full Name of Participant Last _____ First _____ M.I. _____ Social Security Number (for tax reporting purposes) _____ Date of Birth _____ / _____ / _____ Daytime Phone Number (_____) _____ - _____ Mailing Address/Street _____ City _____ State _____ Zip Code _____ Marital Status <input type="checkbox"/> Married <input type="checkbox"/> Single												
2 Transfer To	I want to transfer assets to my ICMA-RC: <u>(Check only one box. Each transfer requires a separate form.)</u> <input type="checkbox"/> 457 Plan Account Number: 3 0 _____ Employer Plan Name _____ <input type="checkbox"/> 401 Plan Account Number: 1 0 _____ Employer Plan Name _____												
3 Transfer From	I want to transfer assets from my ICMA-RC: <u>(Check only one box. Each transfer requires a separate form.)</u> <input type="checkbox"/> 457 Plan Account Number: 3 0 _____ Employer Plan Name _____ <input type="checkbox"/> 401 Plan Account Number: 1 0 _____ Employer Plan Name _____ <input type="checkbox"/> Existing Vantagepoint IRA Account Number: 7 0 _____												
4 Transfer Amount	I wish to liquidate and transfer: <input type="checkbox"/> My entire account OR <input type="checkbox"/> The following portion of my account in the manner specified below: <table border="0"><thead><tr><th>Fund Name</th><th>Dollar Amount</th><th>Fund Name</th><th>Dollar Amount</th></tr></thead><tbody><tr><td>1) _____</td><td>_____</td><td>3) _____</td><td>_____</td></tr><tr><td>2) _____</td><td>_____</td><td>4) _____</td><td>_____</td></tr></tbody></table> <p>For 401 to 401 Transfers: _____% of my after-tax contribution (basis) should be transferred. If the percentage is left blank, 100% of my after-tax contribution (basis) will be transferred.</p> <p>For 401 to non-401 Transfers: Transfers of after-tax contributions (basis) are not allowed. Any after-tax contribution will be sent directly to you.</p>	Fund Name	Dollar Amount	Fund Name	Dollar Amount	1) _____	_____	3) _____	_____	2) _____	_____	4) _____	_____
Fund Name	Dollar Amount	Fund Name	Dollar Amount										
1) _____	_____	3) _____	_____										
2) _____	_____	4) _____	_____										
5 Investment Allocation	Transfers to a 457 Plan with ICMA-RC Assets will be invested in your account according to your rollover allocation instructions. In the absence of valid rollover allocation instructions, assets will be invested according to the allocation instructions for contributions to your account (or to the default fund selected by your employer, if you have not yet provided allocation instructions for the investment of contributions to your account). New York State 457 Deferred Compensation plans: If your 457 plan account is with an employer in New York State, the transferred assets will be invested according to the same allocation instructions that are used for the investment of contributions to your account (or to the default fund selected by your employer, if you have not yet provided allocation instructions for the investment of contributions to your account). Transfers to a 401 Plan with ICMA-RC Assets will be invested in your account according to your rollover allocation instructions. In the absence of valid rollover allocation instructions, assets will be invested in the default fund selected by your employer. You can confirm your rollover allocation instructions by contacting ICMA-RC at 800-669-7400, or by accessing your account online at www.icmarc.org and going to the "Future Allocations" link. <i>ICMA-RC will send you a confirmation notice when the transferred assets have been received and credited to your account. You will have the ability to transfer your assets to any investments available within your plan at any time by contacting ICMA-RC at 800-669-7400 or by accessing your account online at www.icmarc.org.</i>												
6 Participant and Employer Signatures	I acknowledge that I have read and agree to the disclosures shown in the instructions for this section. I have also read and agree to the process described in Section 5 of this form relating to how the transferred assets will be invested within my account. I authorize and request ICMA-RC to liquidate the retirement plan account specified in Section 3 (above) and transfer it to the ICMA-RC retirement plan account specified in Section 2 (above). Employee Signature _____ Date _____ Current Employer Authorization _____ Date _____ Previous Employer Authorization (Required for transfer from one employer to another) _____ Date _____ Participant's Termination Date _____ / _____ / _____ (mm/dd/yyyy) Vesting _____ %												



ICMA RETIREMENT CORPORATION
P.O. BOX 96220
WASHINGTON, DC 20090-6220
1-800-669-7400
EN ESPAÑOL LLAME AL 1-800-669-8216
WWW.ICMARC.ORG

PKT000-003-201012-331